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April 5, 2007

U. S. Govt. Bankruptcy Court  
300 S. Las Vegas Blvd.  
Las Vegas, NV 89101

'07 APR -6 P1 :12

U.S. BANKRUPTCY COURT  
PATRICIA GRAY, CLERK

Re: Amended Notice of Hearing  
Regarding Fifth Omnibus Objection  
Of USA Commercial Mortgage Company  
To Claims Asserting Secured Status

Based on documentation submitted in support of the proof of claim, I am opposing the objection to the relief in this matter.

I also wish to state that, based on the fact that the financial principals of USA Capital apparently failed to exercise their fiduciary responsibility to safeguard the funds in their possession, therefore USA Capital should act as security for those funds.

This letter should be regarded as my compliance with Local Rule 3007 (b) , as my written response served to the objecting party and filed with the Court.

Case data as listed on cover sheet attached.

Sincerely,

Celso Acosta  
9061 Black Elk Ave.  
Las Vegas, NV 89143

702.641.7467

Case Numbers: 06-10725, Proof of Claim # 10725-00609  
06-10725, Proof of Claim # 10725-00610  
06-10725, Proof of Claim # 10725-00611

Cc:  
Susan M. Freeman, AZ 4199  
Rob Charles, NV 6593  
3993 Howard Hughes Parkway, Suite 600  
Las Vegas, Nevada 89169-5996

<u>Claimant</u>	<u>Case Number</u>	<u>Proof of Claim Number</u>	<u>Date Filed</u>	<u>Proof of Claim Amount</u>	<u>Proof of Claim Priority</u>
ACOSTA, CELSO 9061 BLACK ELK AVE LAS VEGAS, NV 89143-1180	06-10725	10725-00609	10/16/2006	\$51,661.05	S